Children First Society Budget 2017 - 2018	April 2017	May 2017	June 2	2017 July	2017 A	August 2017	September 2017	October 2017	November 2017	December 2017	January 2018	February 2018	March 2018	Annual Tota	als	
REVENUE															REVENUE	
Revenue															Revenue	
General Funding	0.00	0.00	0.0	00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	General Funding	-
Wage Funding						5,000.00			1,678.00					6,678.00	Wage Funding	6,713.00 Canada Summer Jobs 2016-2017 fiscal year
ECIP	0.00	0.00	0.0		0.00	0.00	0.00	38,000.00	0.00	37,000.00	0.00	0.00	0.00	75,000.00	ECE ECIP	75,000.00 changes made to Dept's funding model
Early Childhood Program Funding	22,844.22	22,844.22	22,844.2	22 19,5	00.24	19,500.24	22,844.22	22,844.22	22,844.22	20,837.83	22,844.22	22,844.22	22,844.22	265,436.33	Early Childhood Program Funding	265,436.33 Linked To Sheet 2 G17, I17and K17. Set at 75% capacity in school year, 50% capacity in summer , always 100% for infants
Rent Subsidy Gwich'in Tribal Council	0	20,000.00	0.0	00 200	00.00	0.00	30,000.00	20,000.00	0.00	0.00	20,000.00	0.00	0.00	30,000.00 80,000.00	Rent Subsidy Gwichin Tribal Council	30,000.00 Dependent on portion of expense actually paid 80,000.00 Amount received 2016-2017 fiscal year
NGO Stabilization Fund	0.00	0.00	0.0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,000.00	NGO Stabilization Fund	- unlikely eligible this year
Inuvialuit Regional Corporation	20,000.00	0.00	0.0	00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	Inuvialuit Regional Corporation	20,000.00 Amount received 2016-2017 fiscal year, excludes IRC Language Nest
AHS Rent Payments	7,000.00	0.00	0.0		100.00	0.00	0.00	7,000.00	0.00	0.00	7,000.00	0.00	0.00	28,000.00	AHS Rent Payments	28,000.00
GST Recoverable - 2.5%	0.00	2,250.00	0.0		50.00	0.00	0.00	2,250.00	0.00	0.00	2,250.00	0.00	0.00	9,000.00	GST Recoverable - 2.5%	9,000.00
GNWT - MACA - Children & Youth Resiliency Agreement	0.00	0.00	0.0		0.00	0.00	0.00	0.00	13,636.00	0.00	0.00	0.00	0.00	13,636.00	GNWT - MACA - Children & Youth Resiliency Agree	
IRC - Language Nest Total Grants and Agreements	0.00 49,844.	0.00	15,094.22	22,844.22	108,750.24	24,500.24	0.00 52,844.22	90.094.22	38,158.22	0.00 57,837.83	0.00	22,844.3	22,844.22	60,000.00	IRC Language Nest 587,750.33 Total Grants and Agreements	60,000.00 Amount received 2016-2017 fiscal year
Donations Donations	833.		833.33	833.33	833.33	833.33		833.33	833.33	833.33					10,000.00 Donations	10,000.00 Amount received 2016-2017 fiscal year
Donations in Kind	100.		100.00	100.00	100.00	100.00		100.00	100.00	100.00	100.0				1,200.00 Donations in Kind	1,200.00 Account was not used in prior year, would be good to track this value
Facility Fees	333.		333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.33	333.3	333.	333.33		4,000.00 Facility Fees	4,000.00 Amount received 2016-2017 fiscal year
Fundraising Revenue	1,625.	00	1,625.00	1,625.00	1,625.00	1,625.00	1,625.00	1,625.00	1,625.00	1,625.00	1,625.0	0 1,625.0	1,625.00		19,500.00 Fundraising Revenue	19,500.00 Amount received 2016-2017 fiscal year
Program Fees	51,705.		51,705.00	51,705.00	39,990.00	39,990.00		51,705.00	51,705.00	51,705.00	51,705.0			-	597,030.00 Program Fees	597,030.00 Linked To Sheet 2 G8 and K8. Set at 75% capacity in school year, 50% capacity in summer,
Net Revenue	104,440.	89	99,690.89	77,440.89	151,631.91	67,381.91	107,440.89	144,690.89	92,754.89	112,434.50	106,690.8	19 77,440.1	9 77,440.89	-	1,219,480.33 Net Revenue	Infants always 100% capacity
Other Revenue															Other Revenue	
Lottery Revenue	7,083.		7,083.33	7,083.33	7,083.33	7,083.33		7,083.33	7,083.33	7,083.33	7,083.3				85,000.00 Lottery Revenue	85,000.00 Amount received 2016-2017 fiscal year
Total Other Revenue	7,083	33	7,083.33	7,083.33	7,083.33	7,083.33	7,083.33	7,083.33	7,083.33	7,083.33	7,083.3	7,083.	7,083.33	=	85,000.00 Total Other Revenue	
TOTAL REVENUE	111,524.	22 10	06,774.22	84,524.22	158,715.24	74,465.24	114,524.22	151,774.22	99,838.22	119,517.83	113,774.2	2 84,524.2	2 84,524.22	-	1,304,480.33 TOTAL REVENUE	
EXPENSE															EXPENSE	
Payroll Expenses															Payroll Expenses	2.00% Annual Pay increase factored at 2% per annum based on rate schedule and average turnover.
Wages & Salaries	65,256.	97 6	35,256.97	65,256.97	48,942.73	48,942.73	65,256.97	65,256.97	65,256.97	65,256.97	65,256.9	7 65,256.9	65,256.97	750,455.20	Wages & Salaries	750,455.20
El Expense	1,489.	16	1,489.16	1,489.16	1,116.87	1,116.87	1,489.16	1,489.16	1,489.16	1,489.16	1,489.1	6 1,489.	6 1,489.16	17,125.39	El Expense	2.282% El Employer contribution rate 2017
CPP Expense	3,230.		3,230.22	3,230.22	2,422.67	2,422.67	3,230.22	3,230.22	3,230.22	3,230.22	3,230.2			37,147.53	CPP Expense	4.95% CPP Rate 2017
WCB Expense	378.		378.49	378.49	283.87	283.87		378.49	378.49	378.49	378.4			4,352.64	WCB Expense	0.58% WCB Rate 2017
Employee Benefits	833.		833.33	833.33	833.33	833.33		833.33	833.33	833.33	833.3			10,000.00	Employee Benefits	10,000.00 Based on average monthly payment of \$1666.67 to Co-operators (50% paid by employee)
Total Payroll Expense	71,188.	18	71,188.18	71,188.18	53,599.47	53,599.47	71,188.18	71,188.18	71,188.18	71,188.18	71,188.1	8 71,188.	8 71,188.18	-	819,080.76 Total Payroll Expense	(30% paid by employee)
General and Administrative	666.	0.7	666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.6	7 666.	7 666.67	8.000.00	General and Administrative	8,000.00 Average for 2016-2017 fiscal year
Fundraising Expense Accounting & Legal	666.		666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.6			8,000.00	Fundraising Expense Accounting & Legal	8,000.00 KPMG LLP in 2016
Advertising & Promotions	20.		20.83	20.83	20.83	20.83		20.83	20.83	20.83				250.00	Advertising & Promotions	250.00 Average for 2016-2017 fiscal year
Bad Debts	746.	29	746.29	746.29	746.29	746.29	746.29	746.29	746.29	746.29	746.2	9 746.	9 746.29	8,965.45	Bad Debts	8,955.45 Based on 1.5% of Program Fees. This is in line with last years uncollectable accounts.
Lottery Expense	6,500.	00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.0	0 6,500.0	6,500.00	78,000.00	Lottery Expense	78,000.00 Average for 2016-2017 fiscal year
Amortization Expense	1,666.		1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.6			20,000.00	Amortization Expense	20,000.00 Pealow Depreciation on Playground.
Insurance	458.		458.33	458.33	458.33	458.33		458.33	458.33	458.33	458.3			5,500.00	Insurance	5,500.00 Canada Brokerlinc Inc payment, only one transaction in this account for 2016-2017 fiscal year
Interest & Bank Charges 'Merchant Fees (Pivotal Fees)	1.000		50.00 1.000.00	50.00 1.000.00	50.00 1.000.00	50.00 1.000.00		50.00 1.000.00	50.00 1.000.00	50.00 1.000.00	1,000.0			600.00 12.000.00	Interest & Bank Charges Merchant Fees (Pivotal Fees)	600.00 \$50.00 per month bank account fee totaling \$600 12,000.00 Average for 2016-2017 fiscal year
Office Supplies	458:		458.33	458.33	458.33	1,000.00		458.33	458.33	458.33	458.3			5,500.00	Office Supplies	5,500.00 Average of 2016-2017 fiscal year
Program Supplies	958:		958.33	958.33	958.33	958.33		958.33	958.33	958.33	958.3			11.500.00	Program Supplies	11,500.00 Average of 2016-2017 fiscal year
Cleaning Supplies	958.		958.33	958.33	958.33	958.33		958.33	958.33	958.33	958.3			11,500.00	Cleaning Supplies	11,500.00 About 95% of this is Acklands Grainger purchases
Program Events	716.	67	716.67	716.67	716.67	716.67	716.67	716.67	716.67	716.67	716.6	7 716.6	716.67	8,600.00	Program Events	8,600.00 \$8,600 = Two On-The-Land camps
Nutrition	5,217.	39	5,217.39	5,217.39	3,913.04	3,913.04	5,217.39	5,217.39	5,217.39	5,217.39	5,217.3	9 5,217.3	5,217.39	60,000.00	Nutrition	60,000.00 **Nutrition cost increased by 20% in last year from 50,000 to 60,000, other reasons than increase of food/transportation?
Non-Capital Equipment Expense	1,166.	67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.6	7 1,166.6	7 1,166.67	14,000.00	Non-Capital Equipment Expense	14,000.00 Average of 2016-2017 fiscal year
Delivery Fee, Shipping, Freight	70.	83	70.83	70.83	70.83	70.83	70.83	70.83	70.83	70.83	70.8	3 70.8	13 70.83	850.00	Delivery Fee, Shipping, Freight	850.00 Average of 2016-2017 fiscal year
Bottle Dep / Envir. Fee	10.0		10.00	10.00	10.00	10.00		10.00	10.00	10.00	10.0			120.00	Bottle Dep. / Envir. Fee	120.00 Average of 2016-2017 fiscal year
Rent	10,000.		10,000.00	10,000.00	10,000.00	10,000.00	,	10,000.00	10,000.00	10,000.00	10,000.0			120,000.00	Rent	120,000.00 Current rent is at \$120,000, AHS is renting at \$28,000 for year (\$7000 every 3 months)
Repair & Maintenance	541.	67	541.67	541.67	541.67	541.67	541.67	541.67	541.67	541.67	541.6	7 541.6	57 541.67	6,500.00	Repair & Maintenance	6,500.00 Above average snowfall and grader used to plow path for repairs done by Laval Construction, was \$8,378.00 for fiscal year 2016-2017.
Fuel Bill	3,444.		3,444.44	2,583.33	861.11	861.11		1,722.22	2,583.33	3,444.44				31,000.00	Fuel Bill	31,000.00 2016-2017 average amounts, no outliers, +3%
Telephone	666.		666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.6			8,000.00	Telephone	8,000.00 2016-2017 average amounts, excluding outlier (greater than 50% average) +1%
Training	1,500.		1,500.00	1,500.00	1,500.00	1,500.00		1,500.00	1,500.00	1,500.00	1,500.0			18,000.00	Training	18,000.00 Cannot accurately project an amout, 2016-2017 average amount for year is \$4,453, \$18,000 was budgeted, \$25,000 was recommended, keeping at \$18,000
Electricity	3,250.		3,250.00	3,250.00	3,250.00	3,250.00		3,250.00	3,250.00	3,250.00	3,250.0		,	39,000.00	Electricity	39,000.00 Monthly average of 2016-2017 fiscal year +3%
Water Bill Software Subscriptions	396.i 269.i		396.67 269.81	396.67 269.81	396.67 269.81	396.67 269.81	396.67 269.81	396.67 269.81	396.67 269.81	396.67 269.81	396.6 269.8			4,760.00 3,237.67	Water Bill Software Subscriptions	4,760.00 Monthly average of 2016 fiscal year multiplied by 12. Excludes outlier, June \$1464.97 3,237.67 Xerox quarterly fees and Childcarepro Subscription
Software Subscriptions Total General & Admin. Expenses	41,401.:		269.81 41,401.26	40,540.15	37,513.58	37,513.58		39,679.04	40,540.15	41,401.26					483,873.12 Total General & Admin. Expenses	3,237.07 Acrox quarterry rees and Childcarepro Subscription
						-							_			
TOTAL EXPENSE	112,589.	99 11	12,589.44	111,728.33	91,113.05	91,113.05	110,867.22	110,867.22	111,728.33	112,589.44	112,589.4	112,589.4	112,589.44	-	1,302,953.88 TOTAL EXPENSE	

1,184.78

6,928.39

-28,065.22

-11,890.11

<u>-27,204.11</u> <u>67,602.19</u> <u>-16,647.81</u> <u>3,657.00</u> <u>40,907.00</u>

NET INCOME (LOSS)